IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE NINTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

-

WRIT PETITION NO : 21615 of 2002

Between:

M/S. Hiralal Parbhuram & Co, Beedi MAnufacturers,

Nizamabad - 503 001, rep. by its Authorised Signatory,
Mr. Hitendra Upadhyay. **..... PETITIONER**

AND

1. The State of Andhra Pradesh, rep. by its Principal Secretary (Revenue),

Secretariat Buildings, Hyderabad.
2. M/s. AP Forest Development Corporation Limited,

A.C.Gurads, Hyderabad, rep. by its
Managing Director.
3. The Commercial Tax Officer, Aghapura Circle,

Assessing Authority of 2nd Respondent , Aghapura,
Hyderabad. **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ of Mandamus or any other writ or order or direction declaring the G.O.496 dated 17.7.2001 issued by the first respondent as unreasonable, discriminatory, arbitrary and unconstitutional and set aside the same and consequently declare that the Petitioner is entitled to purchase beedi leaves as raw materials against form 'G' under Section 5-B of the Andhra Pradesh General Sales Tax Act for the beedi leaf season 2002.

Counsel for the Petitioner: MR.P.SRINIVASA REDDY

Counsel for the Respondent Nos.1 & 3: SPL Standing Counsel for Commercial Taxes

Counsel for the Respondent No.2: P.Sree Ramulu Naidu.

The Court made the following:

ORDER: **(PER BN, J)**

It is submitted by learned Counsel for the parties that the matter is covered by a judgment of this Court in W.P.No.21878 of 1999, dated 05-11-2004. Following the same, the writ petition is dismissed. No costs.

(BILAL NAZKI, J)

9th November, 2004

(S.ANANDA REDDY, J)

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Copy to:

1. The Principal Secretary,

State of Andhra Pradesh, (Revenue),

Secretariat Buildings, Hyderabad.
2. The Managing Director,

M/s. AP Forest Development Corporation Limited,

A.C.Gurads, Hyderabad.
3. The Commercial Tax Officer, Aghapura Circle,

Aghapura, Hyderabad,

(Assessing Authority of 2nd Respondent)

4. Two CD copies.

5. Two CCs to the Spl. Standing Counsel for Commercial Taxes,

High Court of A.P., Hyderabad (O.U.T.)